

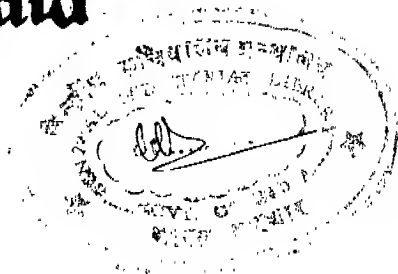


भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 1
PART II—Section 1

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY



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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।
Separate paging is given to this Part in order that it may be filed
as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 25th January, 1993/ Magha 5, 1914 (Saka)

THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) AMENDMENT ORDINANCE, 1993

No. 16 of 1993

Promulgated by the President in the Forty-third Year of the Republic
of India.

An Ordinance further to amend the Himachal Pradesh Tax on Luxu-
ries (in Hotels and Lodging Houses) Act, 1979.

WHEREAS by a Proclamation issued on the 15th day of December, 1992
by the President under article 356 of the Constitution, the powers of the
Legislature of the State of Himachal Pradesh have been declared to be exer-
cisable by or under the authority of Parliament;

AND WHEREAS the Himachal Pradesh Tax on Luxuries (In Hotels and
Lodging Houses) Amendment Ordinance, 1992 further to amend the Himachal
Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 was
promulgated on 21st October, 1992;

AND WHEREAS Parliament is not in session and the President is satis-
fied that circumstances exist which render it necessary for him to take imme-
diate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1)
of article 123 of the Constitution and of all other powers enabling him in
that behalf, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Himachal Pradesh Tax on
Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1993.

(2) It shall be deemed to have come into force on the 1st day of July,
1992.

Short
title and
com-
mence-
ment.

Amend-
ment of
section 2.

2. In section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and lodging Houses) Act, 1979 (hereinafter referred to as the principal Act), for clauses (d) and (e), the following clauses shall be substituted, namely:—

H.P. Act,
15 of 1979

“(d) ‘hotel’ means any premises or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages or other services are by way of business provided for a monetary consideration, and includes such premises as are given on rent during any period of a financial year;

(e) ‘luxury provided in a hotel’ means accommodation for residence provided in a hotel, rate of charges for which (including charges for air-conditioning, telephone, television, radio, music, sports, extra beds and other amenities provided in a hotel) is twenty-five rupees per person per day or more.”

Amend-
ment of
section
4.

3. In section 4 of the principal Act,—

(i) in sub-section (4),—

(a) for the words “the entire period of a financial year”, the words “such period of financial year as may be specified by notification issued under this sub-section” shall be substituted;

(b) the following proviso shall be inserted at the end namely:—

“Provided that the period of a financial year to be notified under this sub-section shall not be less than fifty per cent. of the number of days in that financial year.”;

(ii) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) During the period commencing from the 1st day of July, 1992 and ending on the day the notification revising the rate of luxury tax under sub-section (5) is published in the Official Gazette issued after the promulgation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 the luxury tax for the purposes of sub-section (4) shall be and shall always be deemed to have been levied at the rate of ten paise in a rupee.”; and

(iii) in sub-section (6), for the words “the foregoing sub-sections”, the words, brackets and figure “sub-section (2)” shall be substituted.

Amend-
ment of
section 17.

4. In section 17 of the principal Act, in sub-section (3) after the proviso the following proviso shall be inserted, namely:—

“Provided further that the State Government may, for the purposes of sub-section (4) of section 4 make rules with retrospective effect, but not earlier than the 1st day of July, 1992.”.

Repeal
and
saving.

5. (1) The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 is hereby repealed.

H. P.
Ordinance
7 of 1992.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in subsection (1), shall be deemed to have been done or taken, under the corresponding provisions of the principal Act, as amended by this Ordinance, as if the provisions of this Ordinance were in force at all material times.

SHANKER DAYAL SHARMA,
President.

K. L. MOHANPURIA,
Secy. to the Govt. of India.

